

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF TEXAS
SHERMAN DIVISION**

UNITED STATES OF AMERICA,)	
Plaintiff,)	
)	Case No. 4:19-cv-00415
v.)	
)	
ALEXANDRU BITTNER,)	
Defendant.)	

UNITED STATES OF AMERICA’S COMPLAINT

The United States of America, pursuant to 31 U.S.C. § 3711(g)(4)(C), at the direction of the Attorney General of the United States, or his delegate, and at the request of the Secretary of the Treasury, or his delegate, files this Complaint against Alexandru Bittner to reduce to judgment and collect outstanding civil penalties assessed against Alexandru Bittner for his non-willful failure to timely report his financial interest in foreign bank accounts as required by 31 U.S.C. § 5314 and its implementing regulations, plus accrued interest on the assessed penalties, late payment penalties and associated fees. In support hereof, the United States alleges as follows:

JURISDICTION AND VENUE

1. The Court has subject matter jurisdiction under 28 U.S.C. §§ 1331, 1345 and 1355 because this action arises under a federal statute for the recovery of a penalty and the United States is the Plaintiff. Further, upon completion of service of process, this Court will have personal jurisdiction over Alexandru Bittner pursuant to Fed. R. Civ. P. 4(k).

2. Venue is proper in this district under 28 U.S.C. § 1391(b) because Alexandru Bittner is a United States citizen whose last known address was in Plano, Texas. Alternatively, venue may be proper under 28 U.S.C. §§ 1391(c) and 1395.

**ALEXANDRU BITTNER'S FAILURE TO TIMELY REPORT HIS FINANCIAL
INTEREST IN HIS FOREIGN BANK ACCOUNTS**

3. 31 U.S.C. § 5314 authorizes the Secretary of the Treasury to require United States persons to report certain transactions with foreign financial agencies. United States persons who have a financial interest in, or signature authority over, a bank, securities, or other financial account in a foreign country that exceeds \$10,000 in aggregate value must file a Form TD F 90-22.1, "Report of Foreign Bank and Financial Accounts," commonly known as an "FBAR," with the IRS reporting the account for each year in which such relationship exists. 31 U.S.C. § 53143; 31 C.F.R. § 1010.350(a); § 1010.306(c). For the 2007 through 2011 years at issue, an FBAR was due by June 30 "of each calendar year with respect to foreign financial accounts exceeding \$10,000 maintained during the previous calendar year." 31 C.F.R. § 1010.306(c).¹

4. Mr. Bittner is originally from Romania. He moved to the United States in 1982 and became a naturalized U.S. citizen in 1987. In 1990, Mr. Bittner and his family moved to Romania, where he became a successful businessman owning and investing in numerous businesses. Mr. Bittner and his family resided in Romania until 2011 when they returned to the United States. However, at all times from the 2007 through 2011 years at issue, Mr. Bittner was a U.S. citizen. Thus, Mr. Bittner was a United States person as defined in 31 C.F.R. § 1010.350 for the years 2007 through 2011.

¹ Beginning with the 2016 tax year, the due date of the FBAR form is April 15. Pub. L. No. 114-41, § 2006(b)(11).

5. Prior to May 21, 2012, Mr. Bittner had never filed an FBAR despite having signature authority or control over in excess of 50 accounts from 2007 through 2011 as follows:

Year	Total Number of Mr. Bittner's Foreign Accounts
2007	61
2008	51
2009	53
2010	53
2011	55

6. Mr. Bittner also failed to disclose on his 2007 through 2011 federal income tax returns that he had foreign bank accounts. Bittner included a Schedule B as part of his income tax return for every year from 2007 through 2011. Yet, Bittner answered “no” to the question on Schedule B regarding whether he had a financial interest in, or signature authority over, a financial account located in a foreign country.

7. On May 21, 2012, Mr. Bittner filed delinquent FBARs for 2007, 2008 and 2010. However, Mr. Bittner's late-filed FBARs only reported a single foreign bank account for 2007, 2008, and 2010 as follows:

Year	Name on Account	Name of Bank	Account Number	Bank Location	Reported max value in account
2007	Alexandru Bittner	UniCredit Tiriatic Bank	XXXX XXXX XXXX XXXX XXXX 0320	Romania	\$470,278
2008	Alexandru Bittner	UniCredit Tiriatic Bank	XXXX XXXX XXXX XXXX XXXX 0320	Romania	\$500,000
2010	Alexandru Bittner	UniCredit Tiriatic Bank	XXXX XXXX XXXX XXXX XXXX 0320	Romania	\$659,350

8. On May 21, 2012, Mr. Bittner filed a late FBAR reporting two foreign bank accounts for 2009 as follows:

Year	Name on Account	Name of Bank	Account Number	Bank Location	Reported max value in account
2009	Alexandru Bittner	Banca Agricola	XXXXXXX7200	Romania	\$1,140,000
2009	Alexandru Bittner	UniCredit Tiriatic Bank	XXXX XXXX XXXX XXXX XXXX 0320	Romania	\$333,333

9. On May 21, 2012, Mr. Bittner timely filed an FBAR for 2011, reporting a single foreign bank account at Piraeus Bank in Romania with a maximum account balance of \$996,000. The IRS did not assess an FBAR penalty on the Piraeus account.

10. For the years 2007 through 2011, Mr. Bittner also had a personal bank account (Account Number XXXX XXXX XXXX XXXX XXXX 0310) with UniCredit Tiriatic Bank in Romania, which exceeded \$10,000 for each year as follows:

Year	Maximum Account Balance
2007	\$495,373
2008	\$227,365
2009	\$362,508
2010	\$665,021
2011	\$1,013,382

11. From 2007 through 2011, Mr. Bittner's foreign bank accounts contained more than \$10,000 in aggregate. Consequently, Mr. Bittner was required to timely file FBARs reporting *every* bank, securities, or other financial account in a foreign country in which he had a financial interest, or over which he had signature authority.

Alexandru Bittner had had a financial interest in, or signature authority over, numerous foreign bank accounts for years 2007 through 2011.

12. In 2007, Mr. Bittner had signature authority or control over, or an interest in, the following foreign bank accounts:

Name on Account	Name of Bank	Account Number	Bank Location
Alexandru Bittner	Unicredit Tiriatic Bank	XXXX XXXX XXXX XXXX XXXX 0310	Romania
Alexandru Bittner	Unicredit Tiriatic Bank	XXXX XXXX XXXX XXXX XXXX 0020	Romania
Alexandru Bittner	Unicredit Tiriatic Bank (HVB Bank)	XXXX XXXX XXXX XXXX XXXX 0320	Romania
Alexandru Bittner	Raiffeisen Bank S.A	XXXX XXXX XXXX XXXX XXXX 7875	Romania
Bittner Alexandru	Credit Europe Bank (ex Finansbank)	XXXXXXXX— XXXXXXXXXX1170	Romania
Alexandru Bittner	Liechtensteinische Landesbank Aktiengesellschaft	XXXX XXXX XXXX XXXX X536 0	Liechtenstein
Alexandru Bittner	Royal Bank of Canada (Suisse) SA	XXXX XXXX XXXX XXXX X070 0	Switzerland
Hotel Venetia Co SA	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania
Hotel Venetia Co SA	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania
Hotel Venetia Co SA	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania
Hotel Venetia Co SA	Alpha Bank Romania	XXXX XXXX XXXX XXXX XXXX EU01	Romania
Hotel Venetia Co SA	Alpha Bank Romania	XXXX XXXX XXXX XXXX XXXX RO01	Romania
Hotel Venetia Co SA	Alpha Bank Romania	XXXX XXXX XXXX XXXX XXXX US01	Romania
Afrodita Estival SRL	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania
Afrodita Estival SRL	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 4978	Romania
Comprest SA	Unicredit Tiriatic Bank	XXXX XXXX XXXX XXXX XXXX 1000	Romania
Comprest SA	RBS Romania Bank	XXXX XXXX XXXX XXXX XXXX 2746	Romania
Comprest SA	Banca Transilvania	XXXX XXXX XXXX XXXX XXXX 47XX	Romania
NBN Com SRL	Raiffeisen Bank	XXXX XXXX XXXX	Romania

Name on Account	Name of Bank	Account Number	Bank Location
		XXXX XXXX 0465	
Agrement Serv SRL	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania
Agrement Serv SRL	Unicredit Tiriatic Bank	XXXX XXXX XXXX XXXX XXXX 8310	Romania
Terra Invest SRL	OTP Bank (ex RoBank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
Anfrance Impex SRL	BRD Groupe Societe Generale	XXXX XXXX XXXX XXXX XXXX 4450	Romania
Piscicola Tour SRL	Unicredit Tiriatic Bank	XXXX XXXX XXXX XXXX XXXX 0310	Romania
Piscicola Tour SRL	BRD Group Societe General	XXXX XXXX XXXX XXXX XXXX 3700	Romania
Piscicola Tour SRL	BRD Group Societe General	XXXXXXXXXX0 EUR	Romania
Piscicola Tour SRL	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 5107	Romania
Piscicola Tour SRL	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania
Ecofish SRL	Unicredit Tiriatic Bank (ex HVB Bank)	XXXX XXXX XXXX XXXX XXXX 7310	Romania
Ecofish SRL	Exim Bank	XXXX XXXX XXXX XXXX XXXX RO02	Romania
Ecofish SRL	BRD Group Societe Generale	XXXX XXXX XXXX XXXX XXXX 3700	Romania
Ecofish SRL	BRD Group Societe Generale	XXXX XXXX XXXX XXXX XXXX 3700	Romania
Ecofish SRL	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania
Ecofish SRL	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0003	Romania
Danubiu RO 2002 SRL	Unicredit Tiriatic Bank (ex HVB Bank)	XXXX XXXX XXXX XXXX XXXX 9310	Romania
Danubiu RO 2002 SRL	Exim Bank	XXXX XXXX XXXX XXXX XXXX RO02	Romania
Danubiu RO 2002 SRL	BRD Group Societe Generale	XXXX XXXX XXXX XXXX XXXX 3700	Romania
Danubiu RO 2002 SRL	BRD Group Societe Generale	XXXX XXXX XXXX XXXX XXXX 3700	Romania
Danubiu RO 2002 SRL	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0003	Romania
Piscicola Murighiol SRL	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania
Piscicola Jurilovca	Raiffeisen Bank	XXXX XXXX XXXX	Romania

Name on Account	Name of Bank	Account Number	Bank Location
SA		XXXX XXXX 5335	
Aquarom Elite SRL	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 3741	Romania
Rondo Invest SRL	RBS Romania Bank	XXXX XXXX XXXX XXXX XXXX 7892	Romania
Top Invest	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
Starmob International SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
Midas Construct SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO02	Romania
Intelgralnet SRL	OTP Bank (ex RoBank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
Metamob Intl SRL	OTP Bank (ex RoBank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
LCA Service SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO02	Romania
Midas Constructii 2000 SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO03	Romania
Midas Constructii 2000 SRL	Raiffeisen Bank	XXXXXX1800	Romania
Midas Constructii 2000 SRL	Banca Comerciala Romana	XXXX.X-XXX.1ROL	Romania
Stibro 2000 SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
Stibro 2000 SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX EUR1	Romania
Stibro 2000 SRL	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 1279	Romania
Hotel Venetia SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO02	Romania
Intertrade Distributie Produse Alimentare SRL	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania
Intertrade Distributie Produse Alimentare SRL	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0002	Romania
Intertrade Distributie Produse Alimentare SRL	BRD Group Societe Generale	XXXX XXXX XXXX XXXX XXXX 4450	Romania
Intertrade Distributie Produse Alimentare SRL	BRD Group Societe Generale	XXXX XXXX XXXX XXXX XXXX 4450	Romania
Intertrade	Trezorerie	XXXX XXXX XXXX	Romania

Name on Account	Name of Bank	Account Number	Bank Location
Distributie Produse Alimentare SRL		XXXX XXXX 7728	
Gama Mac Grup SRL	Unicredit Tiriack Bank (ex HVB Bank)	XXXX XXXX XXXX XXXX XXXX 7000	Romania

13. In 2007, Mr. Bittner had signature authority or control over, or an interest in, all of the foreign accounts listed in paragraph 12. The aggregate balance in all of Mr. Bittner's foreign accounts exceeded \$10,000 in 2007. Thus, on or before June 30, 2008, Mr. Bittner was required to file FBARs reporting his interest in each of these foreign bank accounts for 2007 listed in paragraph 12.

14. Mr. Bittner failed to timely file FBARs for 2007 reporting his signature authority or control over, or interest in, all of the foreign accounts listed in paragraph 12.

15. In 2008, Mr. Bittner had signature authority or control over, or an interest in, the following foreign bank accounts:

Name on Account	Name of Bank	Account Number	Bank Location
Alexandru Bittner	Unicredit Tiriack Bank	XXXX XXXX XXXX XXXX XXXX 0310	Romania
Alexandru Bittner	Unicredit Tiriack Bank	XXXX XXXX XXXX XXXX XXXX 0020	Romania
Alexandru Bittner	Unicredit Tiriack Bank (HVB Bank)	XXXX XXXX XXXX XXXX XXXX 0320	Romania
Alexandru Bittner	Raiffeisen Bank S.A	XXXX XXXX XXXX XXXX XXXX 7875	Romania
Bittner Alexandru	Credit Europe Bank (ex Finansbank)	XXXXXXXX— XXXXXXXXXXXX1170	Romania
Alexandru Bittner	Liechtensteinische Landesbank Aktiengesellschaft	XXXX XXXX XXXX XXXX X536 0	Liechtenstein
Alexandru Bittner	Royal Bank of Canada (Suisse) SA	XXXX XXXX XXXX XXXX X070 0	Switzerland
Hotel Venetia Co SA	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania
Hotel Venetia Co SA	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania
Hotel Venetia Co SA	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania

Name on Account	Name of Bank	Account Number	Bank Location
Hotel Venetia Co SA	Alpha Bank Romania	XXXX XXXX XXXX XXXX XXXX EU01	Romania
Hotel Venetia Co SA	Alpha Bank Romania	XXXX XXXX XXXX XXXX XXXX RO01	Romania
Hotel Venetia Co SA	Alpha Bank Romania	XXXX XXXX XXXX XXXX XXXX US01	Romania
Afrodita Estival SRL	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania
Afrodita Estival SRL	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 4978	Romania
Comprest SA	Unicredit Tiriatic Bank	XXXX XXXX XXXX XXXX XXXX 1000	Romania
Comprest SA	RBS Romania Bank	XXXX XXXX XXXX XXXX XXXX 2746	Romania
Comprest SA	Banca Transilvania	XXXX XXXX XXXX XXXX XXXX 47XX	Romania
NBN Com SRL	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 0465	Romania
Agrement Serv SRL	Unicredit Tiriatic Bank	XXXX XXXX XXXX XXXX XXXX 8310	Romania
Anfrance Impex SRL	BRD Groupe Societe Generale	XXXX XXXX XXXX XXXX XXXX 4450	Romania
Piscicola Tour SRL	Unicredit Tiriatic Bank	XXXX XXXX XXXX XXXX XXXX 0310	Romania
Piscicola Tour SRL	BRD Group Societe General	XXXX XXXX XXXX XXXX XXXX 3700	Romania
Piscicola Tour SRL	BRD Group Societe General	XXXXXXXXXX0 EUR	Romania
Ecofish SRL	Unicredit Tiriatic Bank (ex HVB Bank)	XXXX XXXX XXXX XXXX XXXX 7310	Romania
Ecofish SRL	BRD Group Societe Generale	XXXX XXXX XXXX XXXX XXXX 3700	Romania
Ecofish SRL	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania
Ecofish SRL	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0003	Romania
Danubiu RO 2002 SRL	Unicredit Tiriatic Bank (ex HVB Bank)	XXXX XXXX XXXX XXXX XXXX 9310	Romania
Danubiu RO 2002 SRL	BRD Group Societe Generale	XXXX XXXX XXXX XXXX XXXX 3700	Romania
Danubiu RO 2002 SRL	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0003	Romania
Piscicola Murighiol SRL	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania

Name on Account	Name of Bank	Account Number	Bank Location
Piscicola Jurilovca SA	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 5335	Romania
Avidprod SRL	BRD Group Societe Generale	XXXX XXXX XXXX XXXX XXXX 3700	Romania
Aquarom Elite SRL	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 3741	Romania
Rondo Invest SRL	RBS Romania Bank	XXXX XXXX XXXX XXXX XXXX 7892	Romania
Top Invest	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
Starmob International SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
Midas Construct SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO02	Romania
Intelgralnet SRL	OTP Bank (ex RoBank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
Metamob Intl SRL	OTP Bank (ex RoBank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
LCA Service SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO02	Romania
Midas Constructii 2000 SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO03	Romania
Midas Constructii 2000 SRL	Raiffeisen Bank	XXXXXXX1800	Romania
Stibro 2000 SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
Stibro 2000 SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX EUR1	Romania
Stibro 2000 SRL	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 1279	Romania
Hotel Venetia SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO02	Romania
Intertrade Distributie Produse Alimentare SRL	BRD Group Societe Generale	XXXX XXXX XXXX XXXX XXXX 4450	Romania
Intertrade Distributie Produse Alimentare SRL	BRD Group Societe Generale	XXXX XXXX XXXX XXXX XXXX 4450	Romania
Intertrade Distributie Produse Alimentare SRL	Trezorerie	XXXX XXXX XXXX XXXX XXXX 7728	Romania
Gama Mac Grup SRL	Unicredit Tiriack Bank (ex HVB Bank)	XXXX XXXX XXXX XXXX XXXX 7000	Romania

16. In 2008, Mr. Bittner had signature authority or control over, or an interest in, all of the foreign accounts listed in paragraph 15. The aggregate balance in all of Mr. Bittner's foreign accounts exceeded \$10,000 in 2008. Thus, on or before June 30, 2009, Mr. Bittner was required to file FBARs reporting his interest in each of these foreign bank accounts listed in paragraph 15 for 2008.

17. Mr. Bittner failed to timely file FBARs reporting his signature authority or control over, or interest in, all of the foreign accounts listed in paragraph 15 for 2008.

18. In 2009, Mr. Bittner had signature authority or control over, or an interest in, the following foreign bank accounts:

Name on Account	Name of Bank	Account Number	Bank Location
Alexandru Bittner	Unicredit Tiriatic Bank	XXXX XXXX XXXX XXXX XXXX 0310	Romania
Alexandru Bittner	Unicredit Tiriatic Bank	XXXX XXXX XXXX XXXX XXXX 0020	Romania
Alexandru Bittner	Unicredit Tiriatic Bank (HVB Bank)	XXXX XXXX XXXX XXXX XXXX 0320	Romania
Alexandru Bittner	Raiffeisen Bank S.A	XXXX XXXX XXXX XXXX XXXX 7875	Romania
Bittner Alexandru	Credit Europe Bank (ex Finansbank)	XXXXXXXX— XXXXXXXXXX1170	Romania
Alexandru Bittner	Liechtensteinische Landesbank Aktiengesellschaft	XXXX XXXX XXXX XXXX X536 0	Liechtenstein
Alexandru Bittner	Royal Bank of Canada (Suisse) SA	XXXX XXXX XXXX XXXX X070 0	Switzerland
Hotel Venetia Co SA	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania
Hotel Venetia Co SA	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania
Hotel Venetia Co SA	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania
Hotel Venetia Co SA	Alpha Bank Romania	XXXX XXXX XXXX XXXX XXXX EU01	Romania
Hotel Venetia Co SA	Alpha Bank Romania	XXXX XXXX XXXX XXXX XXXX RO01	Romania
Hotel Venetia Co SA	Alpha Bank Romania	XXXX XXXX XXXX XXXX XXXX US01	Romania

Name on Account	Name of Bank	Account Number	Bank Location
Afrodita Estival SRL	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania
Afrodita Estival SRL	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 4978	Romania
Comprest SA	Unicredit Tiriatic Bank	XXXX XXXX XXXX XXXX XXXX 1000	Romania
Comprest SA	RBS Romania Bank	XXXX XXXX XXXX XXXX XXXX 2746	Romania
Comprest SA	Banca Transilvania	XXXX XXXX XXXX XXXX XXXX 47XX	Romania
NBN Com SRL	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 0465	Romania
Agrement Serv SRL	Unicredit Tiriatic Bank	XXXX XXXX XXXX XXXX XXXX 8310	Romania
Anfrance Impex SRL	BRD Groupe Societe Generale	XXXX XXXX XXXX XXXX XXXX 4450	Romania
Piscicola Tour SRL	Unicredit Tiriatic Bank	XXXX XXXX XXXX XXXX XXXX 0310	Romania
Piscicola Tour SRL	BRD Group Societe General	XXXX XXXX XXXX XXXX XXXX 3700	Romania
Piscicola Tour SRL	BRD Group Societe General	XXXXXXXXXX0 EUR	Romania
Ecofish SRL	Unicredit Tiriatic Bank (ex HVB Bank)	XXXX XXXX XXXX XXXX XXXX 7310	Romania
Ecofish SRL	BRD Group Societe Generale	XXXX XXXX XXXX XXXX XXXX 3700	Romania
Ecofish SRL	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania
Danubiu RO 2002 SRL	Unicredit Tiriatic Bank (ex HVB Bank)	XXXX XXXX XXXX XXXX XXXX 9310	Romania
Danubiu RO 2002 SRL	BRD Group Societe Generale	XXXX XXXX XXXX XXXX XXXX 3700	Romania
Piscicola Murighiol SRL	BRD Group Societe General	XXXX XXXX XXXX XXXX XXXX 3700	Romania
Piscicola Murighiol SRL	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania
Piscicola Jurilovca SA	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 5335	Romania
Avidprod SRL	BRD Group Societe Generale	XXXX XXXX XXXX XXXX XXXX 3700	Romania
Avidprod SRL	Trezorerie	XXXX XXXX XXXX XXXX XXXX 0374	Romania
Aquarom Elite SRL	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 3741	Romania

Name on Account	Name of Bank	Account Number	Bank Location
Rondo Invest SRL	RBS Romania Bank	XXXX XXXX XXXX XXXX XXXX 7892	Romania
Top Invest	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
Starmob International SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
Supermob Intl SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
Midas Construct SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO02	Romania
Intelgralnet SRL	OTP Bank (ex RoBank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
Metamob Intl SRL	OTP Bank (ex RoBank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
LCA Service SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO02	Romania
Midas Constructii 2000 SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO03	Romania
Stibro 2000 SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
Stibro 2000 SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX EUR1	Romania
Stibro 2000 SRL	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 1279	Romania
Hotel Venetia SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO02	Romania
Intertrade Distributie Produse Alimentare SRL	BRD Group Societe Generale	XXXX XXXX XXXX XXXX XXXX 4450	Romania
Intertrade Distributie Produse Alimentare SRL	BRD Group Societe Generale	XXXX XXXX XXXX XXXX XXXX 4450	Romania
Intertrade Distributie Produse Alimentare SRL	Trezorerie	XXXX XXXX XXXX XXXX XXXX 7728	Romania
Intertrade Distributie Produse Alimentare SRL	Trezorerie	XXXX XXXX XXXX XXXX XXXX 3225	Romania
Intertrade Distributie Produse Alimentare SRL	Banca Italo Romena	XXXX XXXX XXXX XXXX XXXX CC01	Romania
Intertrade Distributie Produse Alimentare SRL	Banca Italo Romena	XXXX XXXX XXXX XXXX XXXX CC01	Romania
Gama Mac Grup	Unicredit Tiriack Bank	XXXX XXXX XXXX	Romania

Name on Account	Name of Bank	Account Number	Bank Location
SRL	(ex HVB Bank)	XXXX XXXX 7000	

19. In 2009, Mr. Bittner had signature authority or control over, or an interest in, all of the foreign accounts listed in paragraph 18. The aggregate balance in all of Mr. Bittner's foreign accounts exceeded \$10,000 in 2009. Thus, on or before June 30, 2010, Mr. Bittner was required to file FBARs reporting his interest in each of these foreign bank accounts for 2009 listed in paragraph 18.

20. Mr. Bittner failed to timely file a 2009 FBARs reporting his signature authority or control over, or interest in, all of the foreign accounts listed in paragraph 18 for 2009.

21. In 2010, Mr. Bittner had signature authority or control over, or an interest in, the following foreign bank accounts:

Name on Account	Name of Bank	Account Number	Bank Location
Alexandru Bittner	Unicredit Tiriack Bank	XXXX XXXX XXXX XXXX XXXX 0310	Romania
Alexandru Bittner	Unicredit Tiriack Bank	XXXX XXXX XXXX XXXX XXXX 0020	Romania
Alexandru Bittner	Unicredit Tiriack Bank (HVB Bank)	XXXX XXXX XXXX XXXX XXXX 0320	Romania
Alexandru Bittner	Raiffeisen Bank S.A	XXXX XXXX XXXX XXXX XXXX 7875	Romania
Bittner Alexandru	Credit Europe Bank (ex Finansbank	XXXXXXXX— XXXXXXXXXXXX1170	Romania
Alexandru Bittner	Liechtensteinische Landesbank Aktiengesellschaft	XXXX XXXX XXXX XXXX X536 0	Liechtenstein
Alexandru Bittner	Royal Bank of Canada (Suisse) SA	XXXX XXXX XXXX XXXX X070 0	Switzerland
Hotel Venetia Co SA	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania
Hotel Venetia Co SA	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania
Hotel Venetia Co SA	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania
Hotel Venetia Co SA	Alpha Bank Romania	XXXX XXXX XXXX XXXX XXXX EU01	Romania
Hotel Venetia Co	Alpha Bank Romania	XXXX XXXX XXXX	Romania

Name on Account	Name of Bank	Account Number	Bank Location
SA		XXXX XXXX RO01	
Hotel Venetia Co SA	Alpha Bank Romania	XXXX XXXX XXXX XXXX XXXX US01	Romania
Afrodita Estival SRL	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania
Afrodita Estival SRL	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 4978	Romania
Comprest SA	Unicredit Tiriatic Bank	XXXX XXXX XXXX XXXX XXXX 1000	Romania
Comprest SA	RBS Romania Bank	XXXX XXXX XXXX XXXX XXXX 2746	Romania
Comprest SA	Piraeus Bank	XXXX XXXX XXXX XXXX XXXX 1000	Romania
Comprest SA	Banca Transilvania	XXXX XXXX XXXX XXXX XXXX 47XX	Romania
Comprest SA	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 1606	Romania
NBN Com SRL	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 0465	Romania
Anfrance Impex SRL	BRD Groupe Societe Generale	XXXX XXXX XXXX XXXX XXXX 4450	Romania
Piscicola Tour SRL	Unicredit Tiriatic Bank	XXXX XXXX XXXX XXXX XXXX 0310	Romania
Piscicola Tour SRL	BRD Group Societe General	XXXX XXXX XXXX XXXX XXXX 3700	Romania
Piscicola Tour SRL	BRD Group Societe General	XXXXXXXXXX0 EUR	Romania
Piscicola Murighiol SRL	BRD Group Societe General	XXXX XXXX XXXX XXXX XXXX 3700	Romania
Piscicola Jurilovca SA	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 5335	Romania
Avidprod SRL	BRD Group Societe Generale	XXXX XXXX XXXX XXXX XXXX 3700	Romania
Aquarom Elite SRL	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 3741	Romania
Aquarom Elite SRL	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 7308	Romania
Aquarom Elite SRL	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 5227	Romania
Rondo Invest SRL	Unicredit Tiriatic Bank	XXXX XXXX XXXX XXXX XXXX 6000	Romania
Rondo Invest SRL	Unicredit Tiriatic Bank	XXXX XXXX XXXX XXXX XXXX 6001	Romania
Rondo Invest SRL	RBS Romania Bank	XXXX XXXX XXXX	Romania

Name on Account	Name of Bank	Account Number	Bank Location
		XXXX XXXX 7892	
Rondo Invest SRL	Pireaus Bank	XXXX XXXX XXXX XXXX XXXX 1000	Romania
Top Invest	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
Starmob International SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
Supermob Intl SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
Midas Construct SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO02	Romania
Intelgralnet SRL	OTP Bank (ex RoBank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
Metamob Intl SRL	OTP Bank (ex RoBank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
LCA Service SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO02	Romania
Midas Constructii 2000 SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO03	Romania
Stibro 2000 SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
Stibro 2000 SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX EUR1	Romania
Stibro 2000 SRL	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 1279	Romania
Hotel Venetia SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO02	Romania
Intertrade Distributie Produce Alimentare SRL	BRD Group Societe Generale	XXXX XXXX XXXX XXXX XXXX 4450	Romania
Intertrade Distributie Produce Alimentare SRL	BRD Group Societe Generale	XXXX XXXX XXXX XXXX XXXX 4450	Romania
Intertrade Distributie Produce Alimentare SRL	Trezorerie	XXXX XXXX XXXX XXXX XXXX 3225	Romania
Intertrade Distributie Produce Alimentare SRL	Banca Italo Romena	XXXX XXXX XXXX XXXX XXXX CC01	Romania
Intertrade Distributie Produce Alimentare SRL	Banca Italo Romena	XXXX XXXX XXXX XXXX XXXX CK01	Romania
Intertrade Distributie Produce Alimentare SRL	Banca Italo Romena	XXXX XXXX XXXX XXXX XXXX CC01	Romania

Name on Account	Name of Bank	Account Number	Bank Location
Gama Mac Grup SRL	Unicredit Tiriatic Bank (ex HVB Bank)	XXXX XXXX XXXX XXXX XXXX 7000	Romania

22. In 2010, Mr. Bittner had signature authority or control over, or an interest in, all of the foreign accounts listed in paragraph 21. The aggregate balance in all of Mr. Bittner's foreign accounts exceeded \$10,000 in 2010. Thus, on or before June 30, 2011, Mr. Bittner was required to file FBARs reporting his interest in each of these foreign bank accounts for 2010 listed in paragraph 21.

23. Mr. Bittner failed to timely file FBARs reporting his signature authority or control over, or interest in, all of the foreign accounts listed in paragraph 21 for 2010.

24. In 2011, Mr. Bittner had signature authority, control or an interest in the following foreign bank accounts:

Name on Account	Name of Bank	Account Number	Bank Location
Alexandru Bittner	Unicredit Tiriatic Bank	XXXX XXXX XXXX XXXX XXXX 0310	Romania
Alexandru Bittner	Unicredit Tiriatic Bank	XXXX XXXX XXXX XXXX XXXX 0020	Romania
Alexandru Bittner	Unicredit Tiriatic Bank (HVB Bank)	XXXX XXXX XXXX XXXX XXXX 0320	Romania
A. Bittner	Pireaus	XXXX XXXX XXXX XXXX XXXX 0000	Romania
A. Bittner	Pireaus	XXXX XXXX XXXX XXXX XXXX 2000	Romania
Alexandru Bittner	Raiffeisen Bank S.A	XXXX XXXX XXXX XXXX XXXX 7875	Romania
Alexandru Bittner	Liechtensteinische Landesbank Aktiengesellschaft	XXXX XXXX XXXX XXXX X536 0	Liechtenstein
Alexandru Bittner	Royal Bank of Canada (Suisse) SA	XXXX XXXX XXXX XXXX X070 0	Switzerland
Hotel Venetia Co SA	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania
Hotel Venetia Co SA	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania
Hotel Venetia Co SA	Banca Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania

Name on Account	Name of Bank	Account Number	Bank Location
Hotel Venetia Co SA	Alpha Bank Romania	XXXX XXXX XXXX XXXX XXXX EU01	Romania
Hotel Venetia Co SA	Alpha Bank Romania	XXXX XXXX XXXX XXXX XXXX RO01	Romania
Hotel Venetia Co SA	Alpha Bank Romania	XXXX XXXX XXXX XXXX XXXX US01	Romania
Afrodita Estival SRL	Bana Comerciala Romana	XXXX XXXX XXXX XXXX XXXX 0001	Romania
Afrodita Estival SRL	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 4978	Romania
Comprest SA	Unicredit Tiriatic Bank	XXXX XXXX XXXX XXXX XXXX 1000	Romania
Comprest SA	RBS Romania Bank	XXXX XXXX XXXX XXXX XXXX 2746	Romania
Comprest SA	Piraeus Bank	XXXX XXXX XXXX XXXX XXXX 1000	Romania
Comprest SA	Banca Transilvania	XXXX XXXX XXXX XXXX XXXX 47XX	Romania
Comprest SA	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 1606	Romania
Comprest SA	Volksbank	XXXX XXXX XXXX XXXX XXXX 2701	Romania
NBN Com SRL	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 0465	Romania
Prodlemn Maneciu SRL	BRD Group Societe Generale	XXXX XXXX XXXX XXXX XXXX 3000	Romania
Anfrance Impex SRL	BRD Groupe Societe Generale	XXXX XXXX XXXX XXXX XXXX 4450	Romania
Piscicola Tour SRL	Unicredit Tiriatic Bank	XXXX XXXX XXXX XXXX XXXX 0310	Romania
Piscicola Tour SRL	BRD Group Societe General	XXXX XXXX XXXX XXXX XXXX 3700	Romania
Piscicola Tour SRL	BRD Group Societe General	XXXXXXXXXX0 EUR	Romania
Piscicola Murighiol SRL	BRD Group Societe General	XXXX XXXX XXXX XXXX XXXX 3700	Romania
Piscicola Murighiol SRL	Trezorerie	XXXX XXXX XXXX XXXX XXXX 4461	Romania
Piscicola Jurilovca SA	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 5335	Romania
Avidprod SRL	BRD Group Societe Generale	XXXX XXXX XXXX XXXX XXXX 3700	Romania
Aquarom Elite SRL	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 3741	Romania

Name on Account	Name of Bank	Account Number	Bank Location
Aquarom Elite SRL	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 7308	Romania
Aquarom Elite SRL	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 5227	Romania
Rondo Invest SRL	Unicredit Tiriatic Bank	XXXX XXXX XXXX XXXX XXXX 6000	Romania
Rondo Invest SRL	Unicredit Tiriatic Bank	XXXX XXXX XXXX XXXX XXXX 6001	Romania
Rondo Invest SRL	Pireaus Bank	XXXX XXXX XXXX XXXX XXXX 1000	Romania
Top Invest	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
Starmob International SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
Supermob Intl SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
Midas Construct SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO02	Romania
Intelgralnet SRL	OTP Bank (ex RoBank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
Metamob Intl SRL	OTP Bank (ex RoBank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
LCA Service SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO02	Romania
Midas Constructii 2000 SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO03	Romania
Stibro 2000 SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX RO01	Romania
Stibro 2000 SRL	Credit Europe Bank (ex Finansbank)	XXXX XXXX XXXX XXXX XXXX EUR1	Romania
Stibro 2000 SRL	Raiffeisen Bank	XXXX XXXX XXXX XXXX XXXX 1279	Romania
Intertrade Distributie Produse Alimentare SRL	BRD Group Societe Generale	XXXX XXXX XXXX XXXX XXXX 4450	Romania
Intertrade Distributie Produse Alimentare SRL	BRD Group Societe Generale	XXXX XXXX XXXX XXXX XXXX 4450	Romania
Intertrade Distributie Produse Alimentare SRL	Banca Italo Romena	XXXX XXXX XXXX XXXX XXXX CC01	Romania
Intertrade Distributie Produse Alimentare SRL	Banca Italo Romena	XXXX XXXX XXXX XXXX XXXX CK01	Romania

Name on Account	Name of Bank	Account Number	Bank Location
Intertrade Distributie Produse Alimentare SRL	Banca Italo Romena	XXXX XXXX XXXX XXXX XXXX CC01	Romania
Gama Mac Grup SRL	Unicredit Tiriack Bank (ex HVB Bank)	XXXX XXXX XXXX XXXX XXXX 7000	Romania

25. In 2011, Mr. Bittner had signature authority or control over, or an interest in, all of the foreign accounts listed in paragraph 24. The aggregate balance in all of Mr. Bittner's foreign accounts exceeded \$10,000 in 2011. Thus, on or before June 30, 2012, Mr. Bittner was required to file FBARs reporting his interest in each of these foreign bank accounts for 2011 listed in paragraph 24.

26. Mr. Bittner failed to timely file FBARs reporting his signature authority or control over, or interest in, all of the foreign accounts listed in paragraph 24 for 2011.

COUNT 1 **Judgment for FBAR Penalties**

27. For violations involving the non-willful failure to report the existence of a foreign account, the maximum amount of the penalty that may be assessed is \$10,000 per account. 31 U.S.C. § 5321(a)(5)(B)(i).

28. Mr. Bittner failed to timely file FBARs for 2007 through 2011 reporting all of the foreign bank accounts listed in paragraphs 12, 15, 18, 21 and 24, respectively. Mr. Bittner's failure to timely report his financial interest in, or signature authority over, all of his foreign bank accounts was non-willful.

29. Due to Mr. Bittner's non-willful failure to timely file FBARs reporting his financial interest in, or signature authority over, the foreign bank accounts listed in paragraphs 12, 15, 18, 21 and 24, a delegate of the Treasury Secretary assessed a \$10,000 penalty per account violation against him on June 8, 2017, pursuant to 31 U.S.C. § 5321(a)(5) as follows:

Tax Year	FBAR Account Violations	Aggregate Amount of Assessments
2007	61	\$610,000
2008	51	\$510,000
2009	53	\$530,000
2010	53	\$530,000
2011	54	\$540,000
		Total: \$2,720,000

30. A delegate of the Treasury Secretary gave Mr. Bittner notice and demand of the FBAR penalty assessments for the years 2007 through 2011. Despite the notice and demand for payment, Mr. Bittner has failed to pay the FBAR penalties assessed against him. Therefore, interest and other statutory additions continue to accrue on the unpaid assessments.

31. As of October 22, 2018, Mr. Bittner owed the United States \$2,981,343.56 in penalties assessed under 31 U.S.C. § 5321, including interest and other statutory additions that have accrued, and will continue to accrue, as provided by law.

The FBAR penalty assessments against Alexandru Bittner for years 2007 through 2011 were timely.

32. The IRS' assessments of the FBAR penalties for the years 2007 through 2011 were timely. Pursuant to 31 U.S.C. § 5321(b)(1), the statute of limitations on the assessment of an FBAR penalty is six years from the date of the violation. The date of the violations for statute of limitations calculations is the date the Form TD F 90-22.1 is due, which is June 30 of the subsequent calendar year. For example, the FBAR for the earliest year at issue – the 2007 year – was due on June 30, 2008. Thus, the statute of limitations for assessment for 2007 was June 30, 2014.

33. However, Mr. Bittner signed several consents to extend the time to assess Civil Penalties provided by 31 U.S.C. § 5321 for FBAR violations (FBAR penalties) for the 2007 through 2009 years, which extended the statute of limitation for assessment for FBAR penalties to June 30, 2017. Accordingly, the IRS had to assess the FBAR penalties for the 2007 through

2009 years before June 30, 2017. The FBAR penalties for 2007 through 2009 were timely assessed on June 8, 2017.

34. For 2010 and 2011, the FBARs were due on June 30, 2011, and June 30, 2012, respectively. Consequently, the IRS had until June 30, 2017, and June 30, 2018, to assess the FBAR penalties for the years 2010 and 2011, respectively. The FBAR penalties for 2010 and 2011 were timely assessed on June 8, 2017.

35. Likewise, this suit is timely because it was commenced within two years of the assessment date. Pursuant to 31 U.S.C. § 5321(b)(2), a suit to reduce to judgment an FBAR assessment must be commenced within two years from the date of assessment. Since the FBAR penalties for the years 2007 through 2011 were assessed on June 8, 2017, the United States has until June 8, 2019,² to timely file this suit.

WHEREFORE, the United States of America requests as follows:

A. That the Court enter judgment in favor of the United States against Alexandru Bittner for his FBAR penalty assessments for the years 2007 through 2011 in the aggregate amount of \$2,981,343.56 as of October 22, 2018, plus accruals and such other and further relief as the Court deems just and proper; and

B. That the Court order any other relief that is just and proper.

² June 8, 2019 falls on a Saturday. Therefore, the actual deadline to file this Complaint is June 10, 2019. FED. R. CIV. P. 6 (a)(1)(C).

Respectfully submitted,

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

By: /s/ Herbert W. Linder

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ATTORNEYS FOR UNITED STATES

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

UNITED STATES OF AMERICA

(b) County of Residence of First Listed Plaintiff _____

(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

Herbert W. Linder, U.S. Department of Justice, Tax Division
717 N. Harwood Street, Suite 400, Dallas, TX 75201
(214) 880-9754

DEFENDANTS

ALEXANDRU BITTNER.

County of Residence of First Listed Defendant Collin

(IN U.S. PLAINTIFF CASES ONLY)

NOTE:

IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

II. BASIS OF JURISDICTION

(Place an "X" in One Box Only)

☒ 1 U.S. Government Plaintiff☐ 3 Federal Question
(U.S. Government Not a Party)☐ 2 U.S. Government Defendant☐ 4 Diversity
(Indicate Citizenship of Parties in Item III)**III. CITIZENSHIP OF PRINCIPAL PARTIES**

(For Diversity Cases Only)

	PTF	DEF		PTF	DEF
Citizen of This State	<input type="checkbox"/> 1	<input type="checkbox"/> 1	Incorporated or Principal Place of Business In This State	<input type="checkbox"/> 4	<input type="checkbox"/> 4
Citizen of Another State	<input type="checkbox"/> 2	<input type="checkbox"/> 2	Incorporated and Principal Place of Business In Another State	<input type="checkbox"/> 5	<input type="checkbox"/> 5
Citizen or Subject of a Foreign Country	<input type="checkbox"/> 3	<input type="checkbox"/> 3	Foreign Nation	<input type="checkbox"/> 6	<input type="checkbox"/> 6

IV. NATURE OF SUIT

(Place an "X" in One Box Only)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excl. Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Med. Malpractice PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input checked="" type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Mgmt. Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Empl. Ret. Inc. Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 463 Habeas Corpus - Alien Detainee (Prisoner Petition) <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes

V. ORIGIN

(Place an "X" in One Box Only)

<input checked="" type="checkbox"/> 1 Original Proceeding	<input type="checkbox"/> 2 Removed from State Court	<input type="checkbox"/> 3 Remanded from Appellate Court	<input type="checkbox"/> 4 Reinstated or Reopened	<input type="checkbox"/> 5 Transferred from another district (specify)	<input type="checkbox"/> 6 Multidistrict Litigation
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VI. CAUSE OF ACTIONCite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):
31 USC Sections 5314

Brief description of cause:

Seek judgment regarding outstanding federal penalty assessments for failure to report interest in foreign accounts.

VII. REQUESTED IN COMPLAINT:

<input type="checkbox"/> CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23	DEMAND \$ 2,981,343.56	CHECK YES only if demanded in complaint: JURY DEMAND: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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VIII. RELATED CASE(S) IF ANY

(See instructions):

JUDGE _____

DOCKET NUMBER _____

DATE

SIGNATURE OF ATTORNEY OF RECORD

06/05/2019

/s/ Herbert W. Linder

FOR OFFICE USE ONLY

RECEIPT # _____	AMOUNT _____	APPLYING IFP _____	JUDGE _____	MAG. JUDGE _____
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INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44**Authority For Civil Cover Sheet**

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

I. (a) Plaintiffs-Defendants. Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.

(b) County of Residence. For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)

(c) Attorneys. Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".

II. Jurisdiction. The basis of jurisdiction is set forth under Rule 8(a), F.R.C.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.

United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.

United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.

Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.

Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; federal question actions take precedence over diversity cases.)

III. Residence (citizenship) of Principal Parties. This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.

IV. Nature of Suit. Place an "X" in the appropriate box. If the nature of suit cannot be determined, be sure the cause of action, in Section VI below, is sufficient to enable the deputy clerk or the statistical clerks in the Administrative Office to determine the nature of suit. If the cause fits more than one nature of suit, select the most definitive.

V. Origin. Place an "X" in one of the seven boxes.

Original Proceedings. (1) Cases which originate in the United States district courts.

Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441. When the petition for removal is granted, check this box.

Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.

Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.

Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.

Multidistrict Litigation. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407. When this box is checked, do not check (5) above.

Appeal to District Judge from Magistrate Judgment. (7) Check this box for an appeal from a magistrate judge's decision.

VI. Cause of Action. Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.**

Example: U.S. Civil Statute: 47 USC 553
Brief Description: Unauthorized reception of cable service

VII. Requested in Complaint. Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.

Demand. In this space enter the dollar amount (in thousands of dollars) being demanded or indicate other demand such as a preliminary injunction.

Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.

VIII. Related Cases. This section of the JS 44 is used to reference related pending cases if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.